

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, AUGUST 8, 2023**  
**IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING**  
**COUNTY-CITY BUILDING, ROOM 112**

**COMMISSIONERS: Christa Yoakum, Chair; Sean Flowerday, Vice Chair;**  
**Roma Amundson, Matt Schulte, and Rick Vest**

*Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board and the Lancaster County Nebraska website, emailed to the media and published in the Lincoln Journal Star print and digital editions on August 4, 2023.*

Commissioners present: Christa Yoakum, Chair; Sean Flowerday, Vice Chair; Roma Amundson, Matt Schulte and Rick Vest

Others present: David Derbin, Chief Administrative Officer; Dan Zieg, Chief Deputy County Attorney; Rachel Garver, County Treasurer; Brian Grimm, Assessor/Register of Deeds Chief Field Deputy; Matt Hansen, County Clerk; and Meggan Reppert-Funke, County Clerk's Office

Yoakum called the meeting to order at 10:10 a.m. and announced the location of the Nebraska Open Meetings Act.

**1) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES - TROPHY PROPERTIES LLC**

Brian Grimm, Assessor/Register of Deeds Chief Field Deputy, stated the property was inadvertently placed in the incorrect market area. The value change is to reflect the corrected market area.

**MOTION:** Vest moved and Amundson seconded approval of the notice of assessed valuation change for taxation purposes as recommended by the County Assessor/Register of Deeds Office. Vest, Amundson, Schulte, Flowerday and Yoakum voted yes. Motion carried 5-0.

**2) PROTEST OF ASSESSED VALUE PROPOSED FOR DESTROYED REAL PROPERTY (FORM 425) - JEFF SCHUMACHER**

Dan Zieg, Chief Deputy County Attorney, stated the Board has until August 10<sup>th</sup> to act on the item. He said the law is unclear and he had no recommendation on how the Board should proceed. A similar case is before the Nebraska Supreme Court where they may give more clarity on the law. The property owner can appeal to the Tax Equalization and Review Commission (TERC). Zieg recommended denying the protest until the Nebraska Supreme Court issues a decision.

Schulte asked what the Board would be denying. Zieg answered the Board would be denying lowering his property value. Schulte asked if Zieg thought the law was unclear, and Zieg said yes. Schulte asked why the Board could not accept the protest if the law is unclear. Zieg stated the property owner would then get a benefit that no other property owner is receiving. Schulte stated few other residents experience a fire similar to this property owner. Zieg agreed but said the statute says destroyed real property does not include damage caused by the property owner, and it is unclear what that includes.

Zieg encouraged Schumacher to appeal to TERC. Yoakum said she has sympathy for Schumacher but that the Board should not make an exception to the law. Flowerday noted the Board has denied others in similar situations. Zieg and Flowerday gave examples of causes of fires and what might be covered under the law.

Vest asked for more information on the case before the Supreme Court. Zieg stated the County is drafting its brief, and oral arguments will happen in October. Vest said he empathizes with the property owner. Zieg noted other counties also believe the statute is unclear. Vest asked if the County could correct its decision based on the ruling from the Supreme Court. Zieg answered yes, but additional cases may be unclear based on the cause of the fire.

**MOTION:** Vest moved for the Board to hold with its prior decision.

Board members stated they had already delayed the decision.

**MOTION:** Flowerday moved and Amundson seconded to deny the protest of assessed value as recommended by the County Attorney's Office.

Schulte stated he would vote against the motion because the law was unclear and was being considered by the Nebraska Supreme Court.

**ROLL CALL:** Flowerday, Vest, Amundson and Yoakum voted yes. Schulte voted no. Motion carried 4-1.

### 3) PROPERTY VALUATION PROTEST DISMISSALS

- A. 23-00783 Fellows Family Trust
- B. 23-01396 Jesse Dennis
- C. 23-02335 Ram Balasubramanian and Leena Subramanian
- D. 23-04343 Lenice Marshall and Kathleen Weyers
- E. 23-04381 Jolene Wiser and Kathleen Wiser
- F. 23-04384 Richard K Spencer Revocable Living Trust
- G. 23-04421 James B Peter and Denise L Teahon
- H. 23-04433 Pelican Finance LLP
- I. 23-04434 Pelican Finance LLP
- J. 23-04435 Casa Fiesta LLC
- K. 23-04442 Kristy Rejda
- L. 23-04447 Rebecca J Cast Revocable Living Trust
- M. 23-04448 Gary and Carol Pohlmann
- N. 23-04449 Dawn Carmody
- O. 23-04450 Russell and Linda Scheffert
- P. 23-04451 Jeanne Judds Revocable Living Trust
- Q. 23-04452 Linda Allsman Special Needs Trust

Zieg stated the listed properties failed to meet the filing requirements. Most of the filings were filed too close to the deadline to allow for corrections. Zieg noted filers are more likely to omit information if they file with a paper form rather than the online form.

**MOTION:** Amundson moved and Vest seconded to dismiss the incomplete property valuation protests based on the recommendation of the County Attorney's Office.

Yoakum asked if there was anyone present to speak on the item.

**ROLL CALL:** Schulte, Flowerday, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.

### 4) **FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2023**

Cody Gerdes, Great Plains Appraisal President, gave an overview of the 2023 property valuation protests. He stated the process was eased by the online database. He thanked the County Assessor's Office, the Board

Office, and the Clerk's Office, including Leslie Brestel, for her work taking calls and emails from property owners and referees. He thanked Nicholas Wemhoff and Joseph Carter, two employees from City-County Information Services who created and maintain the online database. He noted only 40 percent of filings are submitted on paper. He said the ability for the Assessor's Office, the Clerk's Office and Great Plains to view and use the online database is helpful. Having someone from the Assessor's Office available for inspections was also helpful.

Leslie Brestel, Administrative Services Officer in the Clerk's Office, provided data on the protest filings. There were over 4,400 filings, with 60 percent filed online. There were three ways to file: paper, an emailed pdf and online. There were 710 protests filed on June 30<sup>th</sup>. Brestel thanked her employees for their work. About 75 percent of filings had a hearing, with the other 25 percent waiving a hearing. There were 440 in-person hearings. She said she was thankful to be able to use the Lincoln Firefighter's Reception Hall for in-person hearings.

Gerdes said filers have seven days to upload additional documents and that this was a good system for both the referees and the filers. Gerdes said because of the online system, they are able to evaluate all types of properties at the same time to ensure they are equalized.

Schulte asked how many properties had a change in valuation. Brestel said she did not have the information at that time but pointed him to the final report attached to the agenda. Schulte asked what leads to a lowered property value. Gerdes said making sure the listing is correct and using the most recent comparable sales and appraisals are two main drivers of lowered valuations.

Amundson noted there was a \$51 million difference in the final report. Gerdes said that percentage decrease was similar to previous years and that he always tries to value properties correctly regardless of the overall dollar amount changed.

Vest stated he appreciates Gerdes's willingness for the referees to make adjustments from year to year.

Yoakum invited members of the public to speak.

Mary Beth Jones, property owner, discussed concerns with her property valuation because she believes a building that was built in her backyard this year is an accessory dwelling unit (ADU) and not a guest cottage as listed. She displayed documents related to her protest filing (Exhibit 1). She listed reasons the property value of the building should be lower. The building was not finished on January 1<sup>st</sup>. The property valuation increased from \$238,800 to \$453,000. She displayed photos of the building. The inspection was completed January 10<sup>th</sup>. She noted the main home is in need of repairs and that there have been expensive repairs done recently.

Yoakum and Flowerday asked for clarification on the dollar amount of the valuation change, and Jones provided it. Flowerday asked if all the information presented was in the original packet. Schulte asked what an ADU is, and Jones answered. Yoakum asked Jones what the referee's response was in the decision to not lower the property value. Jones said she has not been provided a reason and restated the reasons she believes the value should be lowered.

Schulte asked what a property owner's next steps would be if they do not agree with their valuation. Zieg explained the process of appealing to TERC. Schulte asked what property owners need to appeal to TERC, and Zieg said a recent appraisal or speaking with the Assessor to ensure all information was considered is helpful.

Flowerday asked how a building in the process of being built is assessed. Zieg said an employee from the Assessor's office inspects the property and determines what percentage of the building is complete. Grimm confirmed that was the process. Jones asked how a hypothetical building is assessed when it does not exist

yet. Zieg said if construction has not started on a building until after January 1<sup>st</sup>, then it comes onto the tax rolls the following year. Flowerday asked what percentage of the property was complete on January 1<sup>st</sup>. Zieg said he did not have that information.

Yoakum asked Grimm if there is a difference in valuation between a guest cottage and an ADU. Grimm stated he did not know how this property was valued but that housing terms will differ between regions. Zieg said the titles the Assessor uses do not affect the valuation.

Flowerday asked what percentage of the property was complete on January 1<sup>st</sup>. Grimm said he did not have that information and that he would have to discuss the issue with the referee who handled the filing and review the notes. Zieg clarified the percentage of the building assessed is the same as the percentage the Assessor originally considered because that information is only updated once per year. Grimm agreed.

Flowerday said the process is difficult because Board members are not appraisers. Gerdes said Great Plains was not prepared to hold additional hearings during the meeting and the next step is for the property owner to appeal to TERC. Zieg explained the process of appealing to TERC. Gerdes noted the Assessor typically considers open building permits late in the year and that the TERC commissioner would be able to consider that information.

**MOTION:** Flowerday moved and Vest seconded to accept the recommendations of the referee coordinator for the 2023 real property valuation as established by the record except for those the Board of Equalization determined a revised value was warranted during the appeals process. Amundson, Schulte, Flowerday, Vest and Yoakum voted yes. Motion carried 5-0.

**MOTION:** Flowerday moved and Amundson seconded to close the Board of Equalization acting upon individual real property valuations for 2023. Amundson, Schulte, Flowerday and Vest voted yes. Motion carried 5-0.

## 5) ADJOURNMENT

**MOTION:** Vest moved and Amundson seconded to close the Board of Equalization acting upon individual real property valuations for 2023. adjourn at 11:02 a.m. Flowerday, Vest, Amundson, Schulte and Yoakum voted yes. Motion carried 5-0.



Matt Hansen  
Lancaster County Clerk

